

River water-works, and the shares of stock held by individuals in other companies. The assessment upon land was made, not upon its capital value, but at the rate of four shillings in the pound of its annual rent; and that which did not rent for twenty shillings a year, was exempted from taxation. (*f*) But whatever may be within the uncontrolled power of parliament in this respect, it is laid down, that where any such equal contribution has been required, the *king* cannot, by any exercise of his limited sovereignty, grant an *exemption* to any one; because it would increase the charge upon all the lands of those who were not exempted; for the king has not the power to lessen a tax imposed upon one man and charge it upon another. (*g*) The *non obstante* power of the crown in this, and in all other respects, having been totally abolished. (*h*)

Here, however, it has been at different times declared, not merely that all public property belonging to the United States, to this state, to a county, to colleges and county schools, houses of worship, and burying grounds, should be exempted from taxation; but that the property of foreigners coming here to settle should, for a time, be exempted; that the crop and produce of the land, in the hands of the person whose land produced the same; plantation utensils; the working tools of mechanics and manufacturers actually and constantly employed in their respective occupations; goods, wares and merchandise imported; all home manufactures in the hands of the manufacturers; all stills; ready money, grain, tobacco, riding carriages, and all licensed vessels whatever, should be exempted from taxation. (*i*) And a similar exemption from taxation has been extended to, and attempted to be made perpetual in favour of lands held by an ecclesiastical body politic; (*j*) and of the property of some incorporated joint stock companies. (*k*)

Are not exemptions from taxation, like these, of private property, violations of the constitutional rule directing that each person shall be made to contribute his proportion of public taxes

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(*f*) 4 W. & M. c. 1; Gilbert's Court of Exchequer, ch. 14; Brewster v. Kitchin, 1 Ld. Raym. 318; S. C. 2 Salk. 615; Whitfield v. Brandwood, 3 Com. Law Rep. 421.—(*g*) Sloane v. Pawlett, 8 Mod. 18.—(*h*) 1 W. & M. sess. 2, c. 2.—(*i*) July, 1779, ch. 6, s. 6 and 8; 1780, ch. 25, s. 2; 1792, ch. 71, s. 1; 1797, ch. 89, s. 1; 1803, ch. 92, s. 1; 1812, ch. 191, s. 1.—(*j*) 1821, ch. 91.—(*k*) 1799, ch. 16, s. 11; May, 1788, ch. 7; 1824, ch. 79, s. 9; 1826, ch. 249; 1828, ch. 113 and 177; Gibbon's Decl. and Fall Rom. Emp. ch. 20.